

**U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO (CLEVELAND)**

**IN RE:**

**RICHARD M. OSBORNE**

**Debtor**

: **CASE NO. 17-17361**  
:  
: **JUDGE ARTHUR I. HARRIS**  
:  
: **ANSWER OF DEFENDANT TAX**  
: **EASE OHIO, LLC TO MOTION TO**  
: **SELL PROPERTY FREE AND**  
: **CLEAR OF LIENS UNDER SECTION**  
: **363(f) (Docket #901)**

NOW COMES Tax Ease Ohio, LLC, by and through counsel, and for its Answer to Trustee's Motion to Sell various Properties Free and Clear of Liens under Section 363(f) ("Trustee's Motion") (Docket # 901) states as follows:

**ANSWER**

1. Defendant Tax Ease Ohio, LLC has its interest in the following real property as described in the Trustee's Motion by virtue of it being the purchaser, owner, and holder of the following tax lien certificates:

**Lovers Lane, Ravenna, Ohio 44266:**

- a) 2015-177
- b) 2016-086

**Carter Road, Leroy, Ohio 44077:**

- c) 15-164
- d) 15-397
- e) 16-156
- f) 17-038
- g) 15-163
- h) 15-396

- i) 16-155
- j) 17-037
- k) 15-166
- l) 15-393
- m) 16-153
- n) 17-034
- o) 15-165
- p) 15-400
- q) 16-157
- r) 17-039

**6912 St. Rt. 44, Ravenna, Ohio 44266:**

- s) 2015-176
- t) 2016-085

**154 Fairport Nursery Road, Painesville, Ohio 44077:**

- u) 16-401

2. The tax certificates set forth in paragraph **1.a and 1.s** were sold and delivered to Tax Ease Ohio, LLC on November 3, 2015.
3. The tax certificates set forth in paragraph **1.b and 1.t** were sold and delivered to Tax Ease Ohio, LLC on September 19, 2016.
4. The tax certificates set forth in paragraph **1.d, 1.h, 1.l and 1.p** were sold and delivered to Tax Ease Ohio, LLC on November 30, 2015.
5. The tax certificates set forth in paragraph **1.e, 1.i, 1.m and 1.q** were sold and delivered to Tax Ease Ohio, LLC on October 18, 2016.

6. The tax certificates set forth in paragraph **1.f, 1.j, 1.n and 1.r** were sold and delivered to Tax Ease Ohio, LLC on September 18, 2017.
7. The tax certificates set forth in paragraph **1.c, 1.g, 1.k and 1.o** were sold and delivered to Tax Ease Ohio, LLC on May 29, 2015.
8. The tax certificate set forth in paragraph **1.u** was sold and delivered to Tax Ease Ohio, LLC on October 24, 2016.
9. The sale of said tax certificates vests in Tax Ease Ohio, LLC the first lien previously held by the State of Ohio and its taxing districts.

**Lovers Lane, Ravenna, Ohio 44266**

10. As to each tax of the following certificates, the certificate redemption price is due and unpaid:
  11. On or about November 3, 2015, the Portage County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 2015-177 attached hereto as **Exhibit A**.
  12. On or about September 19, 2016, the Portage County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 2016-086 attached hereto as **Exhibit B**.
13. The sum of Tax Ease Ohio, LLC's first-priority tax lien on the subject parcel is:
  - a) the certificate purchase price of \$14,141.77 on Tax Certificate No. 2015-177 plus interest at the rate of 15.00% (\$9,899.24) per year from November 3, 2015, (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit A**); plus

- b) the certificate purchase price of \$2,164.12 on Tax Certificate No. 2016-086 plus interest at the rate of 18.00% (\$1,680.74) per year from September 19, 2016 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit B**); plus
- c) reasonable attorney fees and costs of the foreclosure action in the amount of \$500.00, pursuant to R.C. § 5721.371.

14. A legal description of the subject parcel, if applicable, is attached as **Exhibit C** and incorporated herein.

**Carter Road, Leroy, Ohio 44077**

- 15. As to each tax of the following certificates, the certificate redemption price is due and unpaid:
- 16. On or about May 29, 2015, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 15-164 attached hereto as **Exhibit D**.
- 17. On or about November 30, 2015, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 15-397 attached hereto as **Exhibit E**.
- 18. On or about October 18, 2016, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 16-156 attached hereto as **Exhibit F**.
- 19. On or about September 18, 2017, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 17-038 attached hereto as **Exhibit G**.

20. On or about May 29, 2015, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 15-163 attached hereto as **Exhibit I**.
21. On or about November 30, 2015, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 15-396 attached hereto as **Exhibit J**.
22. On or about October 18, 2016, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 16-155 attached hereto as **Exhibit K**.
23. On or about September 18, 2017, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 17-037 attached hereto as **Exhibit L**.
24. On or about May 29, 2015, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 15-166 attached hereto as **Exhibit N**.
25. On or about November 30, 2015, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 15-393 attached hereto as **Exhibit O**.
26. On or about October 18, 2016, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 16-153 attached hereto as **Exhibit P**.

27. On or about September 18, 2017, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 17-034 attached hereto as **Exhibit Q**.
28. On or about May 29, 2015, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 15-165 attached hereto as **Exhibit S**.
29. On or about November 30, 2015, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 15-400 attached hereto as **Exhibit T**.
30. On or about October 18, 2016, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 16-157 attached hereto as **Exhibit U**.
31. On or about September 18, 2017, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 17-039 attached hereto as **Exhibit V**.
32. The sum of Tax Ease Ohio, LLC's first-priority tax lien on the subject parcel is:
  - a) the certificate purchase price of \$13,549.59 on Tax Certificate No. 15-164 plus interest at the rate of 17.00% (\$12,115.57) per year from May 29, 2015, (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit D**); plus

- b) the certificate purchase price of \$2,790.77 on Tax Certificate No. 15-397 plus interest at the rate of 18.00% (\$2,302.39) per year from November 30, 2015 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit E**); plus
- c) the certificate purchase price of \$2,790.84 on Tax Certificate No. 16-156 plus interest at the rate of 18.00% (\$1,841.95) per year from October 18, 2016 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit F**); plus
- d) the certificate purchase price of \$2,933.14 on Tax Certificate No. 17-038 plus interest at the rate of 18.00% (\$1,451.90) per year from September 18, 2017 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit G**); plus
- e) the certificate purchase price of \$13,405.06 on Tax Certificate No. 15-163 plus interest at the rate of 17.00% (\$11,986.33) per year from May 29, 2015 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit I**); plus
- f) the certificate purchase price of \$2,761.39 on Tax Certificate No. 15-396 plus interest at the rate of 18.00% (\$2,278.15) per year from November 30, 2015 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit J**); plus
- g) the certificate purchase price of \$2,761.43 on Tax Certificate No. 16-155 plus interest at the rate of 18.00% (\$1,822.54) per year from October 18, 2016 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit K**); plus
- h) the certificate purchase price of \$2,902.18 on Tax Certificate No. 17-037 plus interest at the rate of 18.00% (\$1,436.58) per year from September 18, 2017 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit L**); plus

- i) the certificate purchase price of \$39,164.59 on Tax Certificate No. 15-166 plus interest at the rate of 17.00% (\$36,459.59) per year from May 29, 2015, (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit N**); plus
- j) the certificate purchase price of \$9,010.38 on Tax Certificate No. 15-393 plus interest at the rate of 18.00% (\$7,433.56) per year from November 30, 2015 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit O**); plus
- k) the certificate purchase price of \$8,849.90 on Tax Certificate No. 16-153 plus interest at the rate of 18.00% (\$5,840.93) per year from October 18, 2016 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit P**); plus
- l) the certificate purchase price of \$9,323.29 on Tax Certificate No. 17-034 plus interest at the rate of 18.00% (\$4,615.03) per year from September 18, 2017 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit Q**); plus
- m) reasonable attorney fees and costs of the foreclosure action in the amount of \$4,000.00, pursuant to R.C. § 5721.371.
- n) the certificate purchase price of \$15,492.44 on Tax Certificate No. 15-165 plus interest at the rate of 17.00% (\$13,852.80) per year from May 29, 2015, (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit S**); plus
- o) the certificate purchase price of \$3,181.75 on Tax Certificate No. 15-400 plus interest at the rate of 18.00% (\$2,624.94) per year from November 30, 2015 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit T**); plus

p) the certificate purchase price of \$3,181.79 on Tax Certificate No. 16-157 plus interest at the rate of 18.00% (\$2,099.98) per year from October 18, 2016 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit U**); plus

q) the certificate purchase price of \$3,344.78 on Tax Certificate No. 17-039 plus interest at the rate of 18.00% (\$1,655.67) per year from September 18, 2017 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit V**);

33. The legal descriptions of the subject parcels, if applicable, are attached as **Exhibits H, M, R and W** and incorporated herein.

**6912 St. Rt. 44, Ravenna, Ohio 44266**

34. As to each tax of the following certificates, the certificate redemption price is due and unpaid:

35. On or about November 3, 2015, the Portage County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 2015-176 attached hereto as **Exhibit X**.

36. On or about September 19, 2016, the Portage County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 2016-085 attached hereto as **Exhibit Y**.

37. The sum of Tax Ease Ohio, LLC's first-priority tax lien on the subject parcel is:

a) the certificate purchase price of \$17,217.94 on Tax Certificate No. 2015-176 plus interest at the rate of 15.00% (\$12,240.06) per year from November 3, 2015, (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit X**); plus

- b) the certificate purchase price of \$2,686.81 on Tax Certificate No. 2016-085 plus interest at the rate of 18.00% (\$1,853.81) per year from September 19, 2016 (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit Y**); plus
- c) reasonable attorney fees and costs of the foreclosure action in the amount of \$500.00, pursuant to R.C. § 5721.371.

38. A legal description of the subject parcel, if applicable, is attached as **Exhibit Z** and incorporated herein.

**154 Fairport Nursery Road, Painesville, Ohio 44077**

- 39. As to the following certificate, the certificate redemption price is due and unpaid:
- 40. On or about October 24, 2016, the Lake County Treasurer sold to Tax Ease Ohio, LLC at negotiated sale, in conformity with the statutory authority conferred by R.C. §5721.33 et seq., Tax Certificate No. 16-401 attached hereto as **Exhibit AA**.
- 41. The sum of Tax Ease Ohio, LLC's first-priority tax lien on the subject parcel is:
  - a) the certificate purchase price of \$2,976.61 on Tax Certificate No. 16-401 plus interest at the rate of 17.50% (\$2,175.00) per year from October 24, 2016, (a copy of said Tax Certificate is attached hereto and incorporated herein as **Exhibit AA**); plus
  - b) reasonable attorney fees and costs of the foreclosure action in the amount of \$1,446.22, pursuant to R.C. § 5721.371.

42. A legal description of the subject parcel, if applicable, is attached as **Exhibit BB** and incorporated herein.
43. Tax Ease Ohio, LLC is the owner and holder of the above-referenced Tax Certificate(s), and is vested with the first lien previously held by the State of Ohio and its taxing districts for the amount of taxes, assessments, penalties, charges and interest charged against said parcel, superior to all other liens and encumbrances upon the parcel described in the Tax Certificate, pursuant to R.C. §5721.33 and §5721.35(A).
44. Pursuant to R.C. §5721.42, Tax Ease Ohio, LLC has purchased, and/or may purchase subsequent additional Tax Certificates which are valid property tax liens on the subject parcel.
45. That pursuant to R.C. §5721.30 through §5721.41, Tax Ease Ohio, LLC may, from time to time during the pendency of this action, advance money to pay demolition or other costs, acquire subsequent year Tax Certificates, pay subsequently-accruing real estate taxes and/or assessments and/or other charges, costs, and fees, all of which will increase the amount secured or represented by the above-referenced Tax Certificate.

**WHEREFORE**, having fully answered, Tax Ease Ohio, LLC demands:

That the aforementioned Tax Certificates included herein be found to be valid first statutory liens on the parcels pursuant to R.C. §5721.10 and §5721.35, and otherwise, for the amount so owing, together with Tax Ease Ohio, LLC's advances authorized by law for demolition and other costs, acquisition of

subsequent year Tax Certificates concerning the subject parcel, taxes, assessments, and other charges, costs and attorney's fees.

Respectfully submitted,

/s/ Austin B. Barnes, III

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***Attorneys for Tax Ease Ohio, LLC***

## **CERTIFICATE OF SERVICE**

The undersigned certifies that on June 23, 2020, a true and correct copy of the foregoing Answer was served via the Court's electronic case filing system on the following who are listed on the Court's Electronic Mail Notice List:

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Leimco Acquisition Company LLC c/o Richard M. Osborne 7265 Markell Road Waite Hill, OH 44094

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Osair, Inc. c/o Richard M. Osborne 7001 Center Street Mentor, OH 44060

Farley Land, LLC c/o Richard M. Osborne 7001 Center Street-Rear Door Mentor, OH 44060

YellowBrick Storage LLC c/o Richard M. Osborne 8500 Station Street Mentor, OH 44060

/s/ Austin B. Barnes, III

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